

# ANNUAL REPORT CERTIFICATION

Town of La Conner  
(Official Name of Government)

0640  
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office  
For the Fiscal Year Ended 12/31/2022

## GOVERNMENT INFORMATION:

Official Mailing Address	PO Box 400
	<u>La Conner, WA 98257</u>
Official Website Address	<u>www.townoflaconner.org</u>
Official E-mail Address	<u>financedirector@townoflaconner.org</u>
Official Phone Number	<u>360-466-3125</u>

## AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Maria DeGoede Finance Director</u>
Contact Phone Number	<u>360-466-3125</u>
Contact E-mail Address	<u>financedirector@townoflaconner.org</u>

I certify 22nd day of May, 2023, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

## Signatures

Maria DeGoede (financedirector@townoflaconner.org)

**TOWN OF LA CONNER**  
Skagit County  
Notes to Financial Statements  
For the year ending December 31, 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Town of La Conner was incorporated on May 14, 1890 and operates under the laws of the state of Washington applicable to a municipality. The Town of La Conner is a general purpose local government and provides public safety, fire prevention, street improvement, parks and recreation and general administrative services. In addition, the Town of La Conner owns and operates a water system, sewer system and storm drainage system.

The Town of La Conner reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from Generally Accepted Accounting Principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (see *Notes to the Financial Statements*).
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

**A. Fund Accounting**

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

**GOVERNMENTAL FUND TYPES:**

**General Fund**

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

**Special Revenue Funds**

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

#### Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

#### Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

### **PROPRIETARY FUND TYPES:**

#### Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges. The Sewer Fund 409 and Compost Fund 412 are rolled up for reporting purposes.

### **FIDUCIARY FUND TYPES:**

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

#### Pension (and Other Employee Benefit) Trust Funds

These funds are used to report fiduciary activities for pension and OPEB plans administered through trust.

### **B. Basis of Accounting and Measurement Focus**

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

In accordance with state law the Town of La Conner also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

### **C. Cash and Investments**

See Note 3 - *Deposits and Investments*.

### **D. Capital Assets**

Capital assets are assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of 10 years. Capital assets and inventory are recorded as capital expenditures when purchased.

### **E. Compensated Absences**

Vacation leave may be accumulated up to the number of hours an employee accrues each year and is payable upon separation or retirement. Sick leave may be accumulated 960 hours. Upon separation or retirement employees do not receive payment for unused sick leave. Payments are recognized as expenditures when paid.

### **F. Long-Term Debt**

See Note 4 – *Long Term Debt (Formerly Debt Service Requirements)*.

#### G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by Council. When expenditures that meet restrictions are incurred, the Town of La Conner intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of REET 1 \$195,112, REET 2 \$192,430, Hotel Motel \$286,832 and 002/Waterfront & Jordan Park Donations \$13,722. 001Reserve/Coronavirus funds Grant \$265,171. Committed Ending Cash and Investments for the remainder funds is \$5,521,949.

#### **Note 2 - Budget Compliance**

The Town of La Conner adopts annual appropriated budgets for general, special revenue, capital projects and enterprise funds. These budgets are appropriated at the fund level (except the general (current expense) fund, where budget is adopted at the department level). The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
<b>General Fund:</b>			
General Operating	\$1,260,933	\$1,163,855	\$97,078
Park & Port Fund	\$306,059	\$203,564	\$102,495
Facilities Fund	\$192,301	\$152,863	\$39,438
Public Art Fund	\$1400	\$1350	\$50
Street Fund	\$293,496	\$249,709	\$43,787
<b>Total General Fund</b>	<b>\$2,054,189</b>	<b>\$1,771,341</b>	<b>\$282,848</b>
Hotel Motel Fund	\$183,450	\$134,100	\$49,350
2014 LTGO Bond	\$142,644	\$144,588	(\$1944)
2017 LTGO Bond	\$39,625	\$39,125	\$500
Flood Fund	\$0	\$248	(\$248)
REET 1 Fund	\$250	\$248	\$2.00
REET 2 Fund	\$250	\$248	\$2.00
Water Fund	\$1,065,376	\$913,229	\$152,148
Drainage Fund	\$468,873	\$351,600	\$117,273
Sewer Fund	\$953,921	\$698,437	\$255,484
Sewer Compost Fund	\$1,148,607	\$1,061,941	\$86,667
<b>Total Sewer Fund</b>	<b>\$2,102,528</b>	<b>\$1,760,378</b>	<b>\$342,151</b>

Budgeted amounts are authorized to be transferred between (departments within any fund/object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the Town of La Conner's legislative body. Variances for 2022 were larger due to

cutbacks to accommodate the delays or higher costs of materials for projects. Variances that exceeded the budget were the Fire Truck Bond of 2014 that the Town Paid in full with unexpected costs in the end and the Flood fund due to an oversite of costs from the Audit charges not budgeted for in 2022.

### **Note 3 – Deposits and Investments**

Investments are reported at original cost. Deposits and investments by type at December 31, 2022 are as follows:

Type of deposit or investment	Town of La Conner's own deposits and investments	Deposits and investments held by the County as custodian for other local governments, individuals, or private organizations	Total
<b>Washington Federal Checking Acct.</b>	\$4,847,317.72	\$0	\$4,847,317.72
<b>Washington Federal Savings Acct.</b>	\$933,013.17	\$0	\$933,013.17
<b>Certificates of deposit (CD/Investments)</b>	\$892,528.95	\$0	\$892,528.95
<b>Local Government Investment Pool</b>	\$59,507.38	\$0	\$59,507.38
<b>Total</b>	<b>\$6,732,367.22</b>	<b>\$0</b>	<b>\$6,732,367.22</b>

It is the Town of La Conner's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

#### Investments in the State Local Government Investment Pool (LGIP)

The Town of La Conner is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at [www.tre.wa.gov](http://www.tre.wa.gov).

#### Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the Town of La Conner would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The Town of La Conner deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the Town of La Conner or its agent in the government's name.

#### **Note 4 – Long Term Debt (Formerly Debt Service Requirements).**

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the Town of La Conner and summarizes the Town of La Conner's debt transactions for year ended December 31, 2022.

The debt service requirements for general obligation bonds and revenue bonds are as follows:

Year	Principal	Interest	Total
2022	\$203,585	\$51,235	\$254,820
2023	\$66,137	\$45,214	\$111,351
2024	\$67,735	\$43,342	\$111,077
2025	\$69,386	\$41,317	\$110,703
2026	\$72,089	\$39,147	\$111,236
2027 - 2031	\$395,946	\$157,933	\$553,879
2032-2036	\$474,226	\$80,441	\$554,667
2037- 2038	\$140,689	\$5,533	\$146,222
<b>Total</b>	<b>\$1,489,793</b>	<b>\$464,162</b>	<b>\$1,953,955</b>

#### **Note 5 – Pension Plans**

##### **A. State Sponsored Pension Plans**

Substantially all Town of La Conner full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans (PERS I, PERS II and PERS III).

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan.

The DRS ACFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

The Town of La Conner also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington ACFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

At June 30, 2022 (the measurement date of the plans), the Town of La Conner's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1/ UAAL	20,680	0.003374%	93,945
PERS 2/3	35,452	0.004413%	(163,669)
VFFRPF	660	0.35%	(98,108)

The Town of La Conner does not participate in LEOFF Plan 1 or Plan 2.

#### **Note 6 - Property Tax**

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed at the end of each month.

Property tax revenues are recognized when cash is received by the Town of La Conner. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The Town of La Conner's regular levy for the year 2021 was \$1.71225 per \$1,000 on an assessed valuation of \$197,558,942 for a total regular levy of 338,269.

#### **Note 7 – Leases**

During the year ended 2022, the Town of La Conner adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

The Town of La Conner leases a copier from Canon Financial for \$173.81 per month. The five year lease agreement beginning January of 2021 is non-cancelable and holds the Town liable for debt and other penalties.

The Town of La Conner also leases a postage meter from Pitney Bowes with a payment of \$455.73 paid quarterly. The five year lease agreement beginning August of 2022 cannot be canceled for any reason with all obligations unconditional, except under No. 8 Non-Appropriation.

The total amount paid for leases in 2022 was \$2,541. As of December 31, 2022, the future lease payments are as follows:

Year ended December 31	Total
2023	3,909
2024	3,909
2025	3,909
2026	1823
2027	1367

## **Note 8 – Risk Management**

### **Property & Casualty Risk Pool**

The Town of La Conner is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 166 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles [1]. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

All Members are provided a separate cyber risk policy and premises pollution liability coverage group purchased by WCIA. The cyber risk policy provides coverage and separate limits for security & privacy, event management, and cyber extortion, with limits up to \$1 million and subject to member deductibles, sublimits, and a \$5 million pool aggregate. Premises pollution liability provides Members with a \$2 million incident limit and \$10 million pool aggregate subject to a \$100,000 per incident Member deductible.

Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

The Town of La Conner purchases a commercial insurance policy from Wycoff Insurance, for the Public Works Maintenance Shop located at 603 N. Third Street in La Conner.

### **Health & Welfare Risk Pool**

The Town of La Conner is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2022, 262 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, Willamette Dental Group and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2022, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an individual stop loss (ISL) of \$1.5 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with

under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date.

When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

#### **Note 9 – Other Miscellaneous Disclosures**

- 1) The citizens of La Conner have been fund raising for the Waterfront Park since 2016. These funds are held in reserve in the Parks fund for ongoing expenditures. The Waterfront Park project was completed in 2020, leaving \$12,000 in reserve dedicated to the Gazebo scheduled to be built in 2021. However due to the difficulty of obtaining the materials and increased costs to build the Gazebo, it has rolled over to 2023 with a balance of \$12,257. There is also a balance of \$965 for the Jordan Street Park from donations with a total reserve of \$13,222 for Parks.
- 2) The 2014 LTGO Bond for the fire truck scheduled to be paid off in 2025, was paid in full in 2022 due to enough funds to cover it (Fund 212). This bond was paid for by the Public Safety Tax, which will be used for future fire apparatuses. Currently the balance of \$8,932 is still in Fund 212 because of discussions of purchasing a Fire Boat.
- 3) In 2022 The Town of La Conner received funds from the Coronavirus Grant in the amount of \$132,586. The expense of the restrictive funds has not been allocated or spent and has a balance of \$265,171. It is currently identified in the General Fund reserve under Unassigned Revenue.

#### **Variances in the Treasurer Distributions:**

- Local Retail Sales and Use Tax overage is from the monthly State Sales Tax Interest in the amount of \$755.31 and \$3147.84 for the Compost Sales Tax for a total of \$3903.
- The Special Purpose Tax difference in the amount of \$57,518 is the Towns portion for the County Jail Tax from the State Remittance. It is a pass through that is forwarded on to the County monthly.

- The Hotel Motel Tax negative balance is due to the Town receipting the Lodging of \$98,202.40 and Stadium of \$98,202.39 on separate line items. The total of both equals the State amount of \$196,405.
- In 2022 The Town was merged with the State for Business Licenses. The overage balance of \$1574 resulted from \$1179 payments received at Town Hall due to wrong classifications chosen on the DOR website, \$665 receipted to permits and license fees of \$270 receipted to parking fees attached to business licenses.

The Town of La Conner had construction projects as of December 31, 2022. The Projects include:

1. 2021 Waterfront Park Gazebo was budgeted in 2022, but rolled over to 2023.
2. The Sixth Street Pump Project was completed in 2022.

**Town of La Conner**

Schedule 01

For the year ended December 31, 2022

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0640	001	GENERAL FUND	3083101	Restricted Cash and Investments - Beginning	\$965
0640	001	GENERAL FUND	3083104	Restricted Cash and Investments - Beginning	\$132,456
0640	001	GENERAL FUND	3083105	Restricted Cash and Investments - Beginning	\$12,257
0640	001	GENERAL FUND	3084100	Committed Cash and Investments - Beginning	\$1,801,244
0640	001	GENERAL FUND	3084103	Committed Cash and Investments - Beginning	\$7,875
0640	001	GENERAL FUND	3084104	Committed Cash and Investments - Beginning	\$11,760
0640	001	GENERAL FUND	3085101	Assigned Cash and Investments - Beginning	\$7,560
0640	001	GENERAL FUND	3111000	Property Tax	\$347,608
0640	001	GENERAL FUND	3131100	Local Retail Sales and Use Tax	\$625,809
0640	001	GENERAL FUND	3137100	Criminal Justice Sales and Use Tax	\$29,460
0640	001	GENERAL FUND	3161000	Business and Occupation Taxes	\$81,047
0640	001	GENERAL FUND	3164100	Business and Occupation Taxes on Utilities	\$43,787
0640	001	GENERAL FUND	3164100	Business and Occupation Taxes on Utilities	\$43,787
0640	001	GENERAL FUND	3164300	Business and Occupation Taxes on Utilities	\$18,004
0640	001	GENERAL FUND	3164300	Business and Occupation Taxes on Utilities	\$18,004
0640	001	GENERAL FUND	3164500	Business and Occupation Taxes on Utilities	\$11,015
0640	001	GENERAL FUND	3164600	Business and Occupation Taxes on Utilities	\$14,420

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	3164700	Business and Occupation Taxes on Utilities	\$11,475
0640	001	GENERAL FUND	3164700	Business and Occupation Taxes on Utilities	\$11,475
0640	001	GENERAL FUND	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$3,314
0640	001	GENERAL FUND	3172000	Leasehold Excise Tax	\$139,355
0640	001	GENERAL FUND	3219100	Franchise Fees and Royalties	\$11,172
0640	001	GENERAL FUND	3219900	Other Business Licenses and Permits	\$12,149
0640	001	GENERAL FUND	3219900	Other Business Licenses and Permits	\$36,223
0640	001	GENERAL FUND	3219900	Other Business Licenses and Permits	\$665
0640	001	GENERAL FUND	3221002	Buildings, Structures and Equipment	\$2,500
0640	001	GENERAL FUND	3221101	Buildings, Structures and Equipment	\$135
0640	001	GENERAL FUND	3221102	Buildings, Structures and Equipment	\$430
0640	001	GENERAL FUND	3221200	Buildings, Structures and Equipment	\$50
0640	001	GENERAL FUND	3221300	Buildings, Structures and Equipment	\$600
0640	001	GENERAL FUND	3221400	Buildings, Structures and Equipment	\$100
0640	001	GENERAL FUND	3221401	Buildings, Structures and Equipment	\$175
0640	001	GENERAL FUND	3223000	Animal Licenses	\$113
0640	001	GENERAL FUND	3224000	Street and Curb Permits	\$1,485
0640	001	GENERAL FUND	3229000	Other Non-Business Licenses and Permits	\$180
0640	001	GENERAL FUND	3329210	COVID-19 Non-Grant Assistance	\$132,586
0640	001	GENERAL FUND	3340490	State Grant from Department of Health	\$1,125
0640	001	GENERAL FUND	3360071	Multimodal Transportation - Cities	\$1,278
0640	001	GENERAL FUND	3360087	Motor Vehicle Fuel Tax - City Streets	\$18,213

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	3360235	Harbor Leases	\$63,754
0640	001	GENERAL FUND	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0640	001	GENERAL FUND	3360625	Criminal Justice - Contracted Services	\$1,991
0640	001	GENERAL FUND	3360626	Criminal Justice - Special Programs	\$1,182
0640	001	GENERAL FUND	3360642	Marijuana Excise Tax Distribution	\$1,571
0640	001	GENERAL FUND	3360651	DUI and Other Criminal Justice Assistance	\$111
0640	001	GENERAL FUND	3360694	Liquor/Beer Excise Tax	\$6,858
0640	001	GENERAL FUND	3360695	Liquor Control Board Profits	\$7,523
0640	001	GENERAL FUND	3370000	Local Grants, Entitlements and Other Payments	\$500
0640	001	GENERAL FUND	3370800	Local Grants, Entitlements and Other Payments	\$13,822
0640	001	GENERAL FUND	3414300	Budgeting and Accounting Services	\$200
0640	001	GENERAL FUND	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$11
0640	001	GENERAL FUND	3419500	Legal Services	\$2,906
0640	001	GENERAL FUND	3458100	Zoning and Subdivision Services	\$628
0640	001	GENERAL FUND	3458300	Plan Checking Services	\$525
0640	001	GENERAL FUND	3458303	Plan Checking Services	\$808
0640	001	GENERAL FUND	3458500	Growth Management Act (GMA) Impact Fees	\$2,997
0640	001	GENERAL FUND	3458510	Growth Management Act (GMA) Impact Fees	\$33,600
0640	001	GENERAL FUND	3458900	Other Planning and Development Services	\$2,279
0640	001	GENERAL FUND	3458903	Other Planning and Development Services	\$1,455
0640	001	GENERAL FUND	3458904	Other Planning and Development Services	\$770
0640	001	GENERAL FUND	3458906	Other Planning and Development Services	\$250

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	3458914	Other Planning and Development Services	\$890
0640	001	GENERAL FUND	3458915	Other Planning and Development Services	\$800
0640	001	GENERAL FUND	3458916	Other Planning and Development Services	\$100
0640	001	GENERAL FUND	3458922	Other Planning and Development Services	\$500
0640	001	GENERAL FUND	3479001	Other Culture and Recreation Fees	\$250
0640	001	GENERAL FUND	3540000	Civil Parking Infraction Penalties	\$308
0640	001	GENERAL FUND	3599000	Non-Court Fines and Penalties	\$537
0640	001	GENERAL FUND	3611100	Investment Earnings	\$1,636
0640	001	GENERAL FUND	3611102	Investment Earnings	\$472
0640	001	GENERAL FUND	3623000	Rents and Leases	\$18,063
0640	001	GENERAL FUND	3623000	Rents and Leases	\$18,063
0640	001	GENERAL FUND	3624000	Rents and Leases	\$3,100
0640	001	GENERAL FUND	3624001	Rents and Leases	\$7,675
0640	001	GENERAL FUND	3624001	Rents and Leases	\$15,449
0640	001	GENERAL FUND	3624002	Rents and Leases	\$4,675
0640	001	GENERAL FUND	3625000	Rents and Leases	\$17,566
0640	001	GENERAL FUND	3625000	Rents and Leases	\$161
0640	001	GENERAL FUND	3625000	Rents and Leases	\$3,180
0640	001	GENERAL FUND	3625000	Rents and Leases	\$60,412
0640	001	GENERAL FUND	3625000	Rents and Leases	\$2,588
0640	001	GENERAL FUND	3625000	Rents and Leases	\$4,173
0640	001	GENERAL FUND	3671100	Contributions and Donations from Nongovernmental Sources	\$42
0640	001	GENERAL FUND	3699100	Miscellaneous Other Operating	\$4,279
0640	123	HOTEL MOTEL FUND	3083100	Restricted Cash and Investments - Beginning	\$224,180
0640	123	HOTEL MOTEL FUND	3133100	Hotel/Motel Sales and Use Tax	\$98,202

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	123	HOTEL MOTEL FUND	3133200	Hotel/Motel Sales and Use Tax - Convention Center	\$98,202
0640	123	HOTEL MOTEL FUND	3611100	Investment Earnings	\$269
0640	123	HOTEL MOTEL FUND	3611102	Investment Earnings	\$78
0640	212	2014 LTGO Bond - Fire Truck	3084100	Committed Cash and Investments - Beginning	\$85,443
0640	212	2014 LTGO Bond - Fire Truck	3131500	Special Purpose Sales and Use Tax	\$67,311
0640	212	2014 LTGO Bond - Fire Truck	3611100	Investment Earnings	\$461
0640	212	2014 LTGO Bond - Fire Truck	3611102	Investment Earnings	\$130
0640	212	2014 LTGO Bond - Fire Truck	3699100	Miscellaneous Other Operating	\$174
0640	214	2017 LTGO Bond - Fire Hall	3084100	Committed Cash and Investments - Beginning	\$25,837
0640	214	2017 LTGO Bond - Fire Hall	3131100	Local Retail Sales and Use Tax	\$52,869
0640	214	2017 LTGO Bond - Fire Hall	3611100	Investment Earnings	\$58
0640	214	2017 LTGO Bond - Fire Hall	3611102	Investment Earnings	\$17
0640	303	FLOOD CONTROL	3084100	Committed Cash and Investments - Beginning	\$163,366
0640	303	FLOOD CONTROL	3611100	Investment Earnings	\$199
0640	303	FLOOD CONTROL	3611102	Investment Earnings	\$58
0640	304	REET 1	3083100	Restricted Cash and Investments - Beginning	\$150,812
0640	304	REET 1	3183400	REET 1 - First Quarter Percent	\$44,230
0640	304	REET 1	3611100	Investment Earnings	\$248
0640	304	REET 1	3611102	Investment Earnings	\$71
0640	305	REET 2	3083100	Restricted Cash and Investments - Beginning	\$148,113
0640	305	REET 2	3183500	REET 2 - Second Quarter Percent	\$44,230
0640	305	REET 2	3611100	Investment Earnings	\$260
0640	305	REET 2	3611102	Investment Earnings	\$75
0640	401	WATER FUND	3084100	Committed Cash and Investments - Beginning	\$747,009

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	401	WATER FUND	3084101	Committed Cash and Investments - Beginning	\$83,667
0640	401	WATER FUND	3084102	Committed Cash and Investments - Beginning	\$40,076
0640	401	WATER FUND	3084103	Committed Cash and Investments - Beginning	\$28,161
0640	401	WATER FUND	3434001	Water Sales and Services	\$1,056,244
0640	401	WATER FUND	3434001	Water Sales and Services	\$16,385
0640	401	WATER FUND	3434001	Water Sales and Services	\$54,889
0640	401	WATER FUND	3434002	Water Sales and Services	\$72,648
0640	401	WATER FUND	3434002	Water Sales and Services	\$12,120
0640	401	WATER FUND	3434003	Water Sales and Services	\$704
0640	401	WATER FUND	3458100	Zoning and Subdivision Services	\$628
0640	401	WATER FUND	3458900	Other Planning and Development Services	\$2,279
0640	401	WATER FUND	3611100	Investment Earnings	\$3,041
0640	401	WATER FUND	3611102	Investment Earnings	\$876
0640	401	WATER FUND	3699100	Miscellaneous Other Operating	\$225
0640	403	DRAINAGE FUND	3084100	Committed Cash and Investments - Beginning	\$387,778
0640	403	DRAINAGE FUND	3084101	Committed Cash and Investments - Beginning	\$10,313
0640	403	DRAINAGE FUND	3084102	Committed Cash and Investments - Beginning	\$29,500
0640	403	DRAINAGE FUND	3431000	Storm Drainage Sales and Services	\$347,222
0640	403	DRAINAGE FUND	3431001	Storm Drainage Sales and Services	\$510
0640	403	DRAINAGE FUND	3431002	Storm Drainage Sales and Services	\$7,323
0640	403	DRAINAGE FUND	3458100	Zoning and Subdivision Services	\$628
0640	403	DRAINAGE FUND	3458900	Other Planning and Development Services	\$2,279

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	403	DRAINAGE FUND	3611100	Investment Earnings	\$1,303
0640	403	DRAINAGE FUND	3611102	Investment Earnings	\$375
0640	403	DRAINAGE FUND	3699100	Miscellaneous Other Operating	\$24
0640	409	SEWER FUND	3084100	Committed Cash and Investments - Beginning	\$734,955
0640	409	SEWER FUND	3084101	Committed Cash and Investments - Beginning	\$94,038
0640	409	SEWER FUND	3084102	Committed Cash and Investments - Beginning	\$402,035
0640	409	SEWER FUND	3084103	Committed Cash and Investments - Beginning	\$33,005
0640	409	SEWER FUND	3084104	Committed Cash and Investments - Beginning	\$235,047
0640	409	SEWER FUND	3084105	Committed Cash and Investments - Beginning	\$1,274
0640	409	SEWER FUND	3131100	Local Retail Sales and Use Tax	\$3,148
0640	409	SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$1,800
0640	409	SEWER FUND	3435001	Sewer/Reclaimed Water Sales and Services	\$475,285
0640	409	SEWER FUND	3435001	Sewer/Reclaimed Water Sales and Services	\$160,132
0640	409	SEWER FUND	3435002	Sewer/Reclaimed Water Sales and Services	\$130,050
0640	409	SEWER FUND	3435002	Sewer/Reclaimed Water Sales and Services	\$1,008,759
0640	409	SEWER FUND	3435003	Sewer/Reclaimed Water Sales and Services	\$30,000
0640	409	SEWER FUND	3435004	Sewer/Reclaimed Water Sales and Services	\$24,320
0640	409	SEWER FUND	3435004	Sewer/Reclaimed Water Sales and Services	\$68,442
0640	409	SEWER FUND	3435004	Sewer/Reclaimed Water Sales and Services	\$63,238
0640	409	SEWER FUND	3435005	Sewer/Reclaimed Water Sales and Services	\$200
0640	409	SEWER FUND	3458100	Zoning and Subdivision Services	\$628
0640	409	SEWER FUND	3458900	Other Planning and Development Services	\$2,279

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	409	SEWER FUND	3611100	Investment Earnings	\$3,404
0640	409	SEWER FUND	3611102	Investment Earnings	\$981
0640	409	SEWER FUND	3699100	Miscellaneous Other Operating	\$1,492
0640	631	AGENCY DISBURSEMENTS	3083100	Restricted Cash and Investments - Beginning	\$2,568
0640	001	GENERAL FUND	5083100	Restricted Cash and Investments - Ending	\$12,257
0640	001	GENERAL FUND	5083104	Restricted Cash and Investments - Ending	\$265,171
0640	001	GENERAL FUND	5083110	Restricted Cash and Investments - Ending	\$1,465
0640	001	GENERAL FUND	5084100	Committed Cash and Investments - Ending	\$1,951,408
0640	001	GENERAL FUND	5116010	Legislative Activities	\$9,000
0640	001	GENERAL FUND	5116020	Legislative Activities	\$722
0640	001	GENERAL FUND	5131010	Executive Office	\$36,845
0640	001	GENERAL FUND	5131020	Executive Office	\$27,509
0640	001	GENERAL FUND	5131020	Executive Office	\$17,117
0640	001	GENERAL FUND	5131030	Executive Office	\$863
0640	001	GENERAL FUND	5131040	Executive Office	\$863
0640	001	GENERAL FUND	5131040	Executive Office	\$18
0640	001	GENERAL FUND	5131040	Executive Office	\$636
0640	001	GENERAL FUND	5131040	Executive Office	\$257
0640	001	GENERAL FUND	5131040	Executive Office	\$757
0640	001	GENERAL FUND	5131040	Executive Office	\$369
0640	001	GENERAL FUND	5142310	Financial Services	\$49,556
0640	001	GENERAL FUND	5142320	Financial Services	\$24,291
0640	001	GENERAL FUND	5142330	Financial Services	\$177
0640	001	GENERAL FUND	5142330	Financial Services	\$470
0640	001	GENERAL FUND	5142340	Financial Services	\$150
0640	001	GENERAL FUND	5142340	Financial Services	\$4,366
0640	001	GENERAL FUND	5142340	Financial Services	\$1,805
0640	001	GENERAL FUND	5142340	Financial Services	\$1,014
0640	001	GENERAL FUND	5142340	Financial Services	\$1,279
0640	001	GENERAL FUND	5142340	Financial Services	\$2,572
0640	001	GENERAL FUND	5142340	Financial Services	\$615

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	5142340	Financial Services	\$2,125
0640	001	GENERAL FUND	5149040	Voters Registration Services	\$1,731
0640	001	GENERAL FUND	5153140	Internal Legal Services - Advice	\$6,830
0640	001	GENERAL FUND	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,211
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,345
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,022
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,118
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,291
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$21,001
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$11,138
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,507
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$9,733
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,129
0640	001	GENERAL FUND	5189040	Other Centralized Services	\$25
0640	001	GENERAL FUND	5189040	Other Centralized Services	\$4,877
0640	001	GENERAL FUND	5199040	Risk Management Services	\$100
0640	001	GENERAL FUND	5199040	Risk Management Services	\$5
0640	001	GENERAL FUND	5212040	Police Operations	\$338,547
0640	001	GENERAL FUND	5217010	Traffic Policing	\$18,167

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	5217020	Traffic Policing	\$17,059
0640	001	GENERAL FUND	5217030	Traffic Policing	\$14
0640	001	GENERAL FUND	5217030	Traffic Policing	\$450
0640	001	GENERAL FUND	5217040	Traffic Policing	\$564
0640	001	GENERAL FUND	5217040	Traffic Policing	\$461
0640	001	GENERAL FUND	5221010	Administration	\$59,073
0640	001	GENERAL FUND	5221020	Administration	\$20,947
0640	001	GENERAL FUND	5222020	Fire Suppression and Emergency Medical Services	\$2,070
0640	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$3,759
0640	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$137
0640	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$3,426
0640	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$3,773
0640	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$25,587
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$2,599
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$13,422
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$6,657
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$8,727
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$8,217
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$19,134

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$656
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$485
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$4,825
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$1,840
0640	001	GENERAL FUND	5251040	Administration	\$2,052
0640	001	GENERAL FUND	5423010	Roadway	\$90,469
0640	001	GENERAL FUND	5423010	Roadway	\$4,140
0640	001	GENERAL FUND	5423020	Roadway	\$53,535
0640	001	GENERAL FUND	5423040	Roadway	\$1,239
0640	001	GENERAL FUND	5426340	Street Lighting	\$19,440
0640	001	GENERAL FUND	5426430	Traffic Control Devices	\$2,998
0640	001	GENERAL FUND	5426440	Traffic Control Devices	\$12,729
0640	001	GENERAL FUND	5426440	Traffic Control Devices	\$3,751
0640	001	GENERAL FUND	5426540	Parking Facilities	\$10,554
0640	001	GENERAL FUND	5426540	Parking Facilities	\$2,655
0640	001	GENERAL FUND	5431040	Management	\$2,858
0640	001	GENERAL FUND	5431040	Management	\$6,745
0640	001	GENERAL FUND	5431040	Management	\$17,532
0640	001	GENERAL FUND	5431040	Management	\$4,962
0640	001	GENERAL FUND	5435040	Facilities	\$9,606
0640	001	GENERAL FUND	5523040	Employment Opportunity	\$1,259
0640	001	GENERAL FUND	5537040	Pollution Control and Remediation	\$340
0640	001	GENERAL FUND	5586010	Planning	\$39,666
0640	001	GENERAL FUND	5586020	Planning	\$17,721
0640	001	GENERAL FUND	5586040	Planning	\$91,170
0640	001	GENERAL FUND	5586040	Planning	\$19,578
0640	001	GENERAL FUND	5586040	Planning	\$2,751
0640	001	GENERAL FUND	5586040	Planning	\$310

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	5586040	Planning	\$3,696
0640	001	GENERAL FUND	5620040	Public Health Services	\$1,000
0640	001	GENERAL FUND	5660040	Chemical Dependency Services	\$1,009
0640	001	GENERAL FUND	5710040	Educational and Recreational Activities	\$12,207
0640	001	GENERAL FUND	5710940	Educational and Recreational Activities	\$8,500
0640	001	GENERAL FUND	5755010	Multipurpose and Community Centers	\$14,411
0640	001	GENERAL FUND	5755010	Multipurpose and Community Centers	\$31,913
0640	001	GENERAL FUND	5755010	Multipurpose and Community Centers	\$737
0640	001	GENERAL FUND	5755020	Multipurpose and Community Centers	\$1,359
0640	001	GENERAL FUND	5755020	Multipurpose and Community Centers	\$18,757
0640	001	GENERAL FUND	5755030	Multipurpose and Community Centers	\$476
0640	001	GENERAL FUND	5755030	Multipurpose and Community Centers	\$349
0640	001	GENERAL FUND	5755030	Multipurpose and Community Centers	\$3,656
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$2,313
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$58
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$1,835
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$636
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$2,488
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$1,425
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$6,991
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$8,227
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$3,661

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$8,229
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$506
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$17,263
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$3,080
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$23,760
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$2,656
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$161
0640	001	GENERAL FUND	5768010	General Parks	\$52,453
0640	001	GENERAL FUND	5768020	General Parks	\$27,760
0640	001	GENERAL FUND	5768030	General Parks	\$106
0640	001	GENERAL FUND	5768030	General Parks	\$2,366
0640	001	GENERAL FUND	5768040	General Parks	\$1,784
0640	001	GENERAL FUND	5768040	General Parks	\$8,078
0640	001	GENERAL FUND	5768040	General Parks	\$2,655
0640	001	GENERAL FUND	5768040	General Parks	\$100
0640	001	GENERAL FUND	5768040	General Parks	\$11,413
0640	001	GENERAL FUND	5768040	General Parks	\$8,680
0640	001	GENERAL FUND	5768040	General Parks	\$174
0640	001	GENERAL FUND	5768040	General Parks	\$5,190
0640	001	GENERAL FUND	5768040	General Parks	\$15,966
0640	001	GENERAL FUND	5768040	General Parks	\$52
0640	001	GENERAL FUND	5768040	General Parks	\$4,397
0640	001	GENERAL FUND	5768040	General Parks	\$6,503
0640	123	HOTEL MOTEL FUND	5083100	Restricted Cash and Investments - Ending	\$286,832
0640	123	HOTEL MOTEL FUND	5142340	Financial Services	\$84
0640	123	HOTEL MOTEL FUND	5142340	Financial Services	\$248
0640	123	HOTEL MOTEL FUND	5711040	Educational and Recreational Activities	\$355
0640	123	HOTEL MOTEL FUND	5739030	Other Cultural and Community Events	\$80,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	123	HOTEL MOTEL FUND	5739030	Other Cultural and Community Events	\$2,500
0640	123	HOTEL MOTEL FUND	5739030	Other Cultural and Community Events	\$511
0640	123	HOTEL MOTEL FUND	5739030	Other Cultural and Community Events	\$5,000
0640	123	HOTEL MOTEL FUND	5739030	Other Cultural and Community Events	\$1,700
0640	123	HOTEL MOTEL FUND	5739030	Other Cultural and Community Events	\$1,000
0640	123	HOTEL MOTEL FUND	5739030	Other Cultural and Community Events	\$1,000
0640	123	HOTEL MOTEL FUND	5739030	Other Cultural and Community Events	\$6,000
0640	212	2014 LTGO Bond - Fire Truck	5084100	Committed Cash and Investments - Ending	\$8,932
0640	214	2017 LTGO Bond - Fire Hall	5084100	Committed Cash and Investments - Ending	\$39,655
0640	303	FLOOD CONTROL	5084100	Committed Cash and Investments - Ending	\$163,375
0640	303	FLOOD CONTROL	5142340	Financial Services	\$248
0640	304	REET 1	5083100	Restricted Cash and Investments - Ending	\$195,112
0640	304	REET 1	5142340	Financial Services	\$248
0640	305	REET 2	5083100	Restricted Cash and Investments - Ending	\$192,430
0640	305	REET 2	5142340	Financial Services	\$248
0640	401	WATER FUND	5084100	Committed Cash and Investments - Ending	\$1,206,223
0640	401	WATER FUND	5348010	Water Utilities	\$158,224
0640	401	WATER FUND	5348010	Water Utilities	\$7,465
0640	401	WATER FUND	5348020	Water Utilities	\$89,172
0640	401	WATER FUND	5348030	Water Utilities	\$1,217
0640	401	WATER FUND	5348030	Water Utilities	\$13,166
0640	401	WATER FUND	5348030	Water Utilities	\$315,918
0640	401	WATER FUND	5348030	Water Utilities	\$5,899
0640	401	WATER FUND	5348040	Water Utilities	\$10,854
0640	401	WATER FUND	5348040	Water Utilities	\$2,182
0640	401	WATER FUND	5348040	Water Utilities	\$1,259
0640	401	WATER FUND	5348040	Water Utilities	\$7,514

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	401	WATER FUND	5348040	Water Utilities	\$1,594
0640	401	WATER FUND	5348040	Water Utilities	\$300
0640	401	WATER FUND	5348040	Water Utilities	\$10,622
0640	401	WATER FUND	5348040	Water Utilities	\$17,908
0640	401	WATER FUND	5348040	Water Utilities	\$9,085
0640	401	WATER FUND	5348040	Water Utilities	\$48,968
0640	401	WATER FUND	5348040	Water Utilities	\$2,845
0640	401	WATER FUND	5348040	Water Utilities	\$4,273
0640	401	WATER FUND	5348040	Water Utilities	\$26,983
0640	401	WATER FUND	5348040	Water Utilities	\$2,290
0640	401	WATER FUND	5348040	Water Utilities	\$1,503
0640	401	WATER FUND	5348040	Water Utilities	\$51,606
0640	403	DRAINAGE FUND	5084100	Committed Cash and Investments - Ending	\$435,655
0640	403	DRAINAGE FUND	5313810	Storm Drainage Utilities	\$61,730
0640	403	DRAINAGE FUND	5313810	Storm Drainage Utilities	\$6,725
0640	403	DRAINAGE FUND	5313820	Storm Drainage Utilities	\$34,499
0640	403	DRAINAGE FUND	5313830	Storm Drainage Utilities	\$3,182
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$1,149
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$992
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$89
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$1,259
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$350
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$1,568
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$7,966
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$4,690
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$2,849
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$12,120
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$2,845
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$18,207
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$6,307
0640	409	SEWER FUND	5084100	Committed Cash and Investments - Ending	\$1,714,133
0640	409	SEWER FUND	5358010	Sewer/Reclaimed Water Utilities	\$41,287

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	409	SEWER FUND	5358020	Sewer/Reclaimed Water Utilities	\$21,562
0640	409	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$1,670
0640	409	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$18,723
0640	409	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$4,485
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$614
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$201,452
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$1,977
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$2,827
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$1,259
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$3,384
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$1,568
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$24,986
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$73,503
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$19,753
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$30,000
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$2,845
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$111,567
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$26,226
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$39,662
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$3,115
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$12,780

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	409	SEWER FUND	5549010	Other Environmental Services	\$23,666
0640	409	SEWER FUND	5549020	Other Environmental Services	\$12,185
0640	409	SEWER FUND	5549030	Other Environmental Services	\$34,538
0640	409	SEWER FUND	5549040	Other Environmental Services	\$1,188
0640	409	SEWER FUND	5549040	Other Environmental Services	\$3,620
0640	409	SEWER FUND	5549040	Other Environmental Services	\$188,429
0640	409	SEWER FUND	5549040	Other Environmental Services	\$98,826
0640	409	SEWER FUND	5549040	Other Environmental Services	\$6,048
0640	409	SEWER FUND	5549040	Other Environmental Services	\$130,000
0640	409	SEWER FUND	5549040	Other Environmental Services	\$11,915
0640	409	SEWER FUND	5549040	Other Environmental Services	\$2,845
0640	409	SEWER FUND	5549040	Other Environmental Services	\$63,968
0640	409	SEWER FUND	5549040	Other Environmental Services	\$129,545
0640	409	SEWER FUND	5549040	Other Environmental Services	\$263
0640	409	SEWER FUND	5549040	Other Environmental Services	\$4,514
0640	409	SEWER FUND	5549040	Other Environmental Services	\$18,413
0640	409	SEWER FUND	5549940	Other Environmental Services	\$82,373
0640	631	AGENCY DISBURSEMENTS	5083100	Restricted Cash and Investments - Ending	\$2,568
0640	001	GENERAL FUND	3821000	Refundable Deposits	\$20,750
0640	001	GENERAL FUND	3821000	Refundable Deposits	\$3,500
0640	001	GENERAL FUND	3821000	Refundable Deposits	\$180
0640	001	GENERAL FUND	3970000	Transfers-In	\$35,702
0640	401	WATER FUND	3821000	Refundable Deposits	\$500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	631	AGENCY DISBURSEMENTS	3894000	Custodial Type Deposits	\$57,518
0640	001	GENERAL FUND	5821000	Refund of Deposits	\$16,034
0640	001	GENERAL FUND	5821000	Refund of Deposits	\$4,575
0640	001	GENERAL FUND	5913170	Debt Repayment - Storm Drainage Utilities	\$1,975
0640	001	GENERAL FUND	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$63,133
0640	001	GENERAL FUND	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$25,279
0640	001	GENERAL FUND	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$5,236
0640	001	GENERAL FUND	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$174
0640	001	GENERAL FUND	5947660	Capital Expenditures/Expenses - Park Facilities	\$42,300
0640	001	GENERAL FUND	5947660	Capital Expenditures/Expenses - Park Facilities	\$506
0640	123	HOTEL MOTEL FUND	5970000	Transfers-Out	\$35,702
0640	212	2014 LTGO Bond - Fire Truck	5912270	Debt Repayment - Fire Suppression and EMS Services	\$140,000
0640	212	2014 LTGO Bond - Fire Truck	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$4,288
0640	212	2014 LTGO Bond - Fire Truck	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$300
0640	214	2017 LTGO Bond - Fire Hall	5912270	Debt Repayment - Fire Suppression and EMS Services	\$23,585

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	214	2017 LTGO Bond - Fire Hall	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$15,540
0640	401	WATER FUND	5821000	Refund of Deposits	\$500
0640	401	WATER FUND	5913170	Debt Repayment - Storm Drainage Utilities	\$729
0640	401	WATER FUND	5913470	Debt Repayment - Water Utilities	\$40,000
0640	401	WATER FUND	5923480	Interest and Other Debt Service Cost - Water Utilities	\$31,408
0640	401	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$49,747
0640	403	DRAINAGE FUND	5913170	Debt Repayment - Storm Drainage Utilities	\$389
0640	403	DRAINAGE FUND	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$126,540
0640	403	DRAINAGE FUND	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$58,144
0640	409	SEWER FUND	5913170	Debt Repayment - Storm Drainage Utilities	\$729
0640	409	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$40,747
0640	409	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$52,463
0640	409	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$208,858
0640	631	AGENCY DISBURSEMENTS	5894000	Custodial Type Disbursements	\$57,518

**Town of La Conner**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2022**

		<b>Total for All Funds (Memo Only)</b>	<b>001 GENERAL FUND</b>	<b>123 HOTEL MOTEL FUND</b>	<b>212 2014 LTGO Bond - Fire Truck</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	5,598,726	1,974,117	224,180	85,443
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	1,806,752	1,398,560	196,404	67,311
320	Licenses and Permits	65,977	65,977	-	-
330	Intergovernmental Revenues	251,514	251,514	-	-
340	Charges for Goods and Services	3,587,961	48,969	-	-
350	Fines and Penalties	845	845	-	-
360	Miscellaneous Revenues	175,353	161,534	347	765
Total Revenues:		<u>5,888,402</u>	<u>1,927,399</u>	<u>196,751</u>	<u>68,076</u>
<b>Expenditures</b>					
510	General Government	265,515	264,439	332	-
520	Public Safety	562,648	562,648	-	-
530	Utilities	1,602,619	-	-	-
540	Transportation	243,213	243,213	-	-
550	Natural/Economic Environment	988,827	176,491	-	-
560	Social Services	2,009	2,009	-	-
570	Culture and Recreation	421,397	323,331	98,066	-
Total Expenditures:		<u>4,086,228</u>	<u>1,572,131</u>	<u>98,398</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>1,802,174</u>	<u>355,268</u>	<u>98,353</u>	<u>68,076</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	35,702	35,702	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	24,930	24,430	-	-
Total Other Increases in Fund Resources:		<u>60,632</u>	<u>60,132</u>	<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	673,127	136,628	-	-
591-593, 599	Debt Service	258,943	1,975	-	144,588
597	Transfers-Out	35,702	-	35,702	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	21,109	20,609	-	-
Total Other Decreases in Fund Resources:		<u>988,881</u>	<u>159,212</u>	<u>35,702</u>	<u>144,588</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>873,925</u></b>	<b><u>256,188</u></b>	<b><u>62,651</u></b>	<b><u>(76,512)</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	953,267	278,893	286,832	-
50841	Committed	5,519,381	1,951,408	-	8,932
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b><u>6,472,648</u></b>	<b><u>2,230,301</u></b>	<b><u>286,832</u></b>	<b><u>8,932</u></b>

*The accompanying notes are an integral part of this statement.*

**Town of La Conner**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2022**

		<b>214 2017 LTGO Bond - Fire Hall</b>	<b>303 FLOOD CONTROL</b>	<b>304 REET 1</b>	<b>305 REET 2</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	25,837	163,366	150,812	148,113
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	52,869	-	44,230	44,230
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	75	257	319	335
Total Revenues:		52,944	257	44,549	44,565
<b>Expenditures</b>					
510	General Government	-	248	248	248
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	248	248	248
Excess (Deficiency) Revenues over Expenditures:		52,944	9	44,301	44,317
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389,	Other Resources	-	-	-	-
395, 398		-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	39,125	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		39,125	-	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>13,819</b>	<b>9</b>	<b>44,301</b>	<b>44,317</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	195,112	192,430
50841	Committed	39,655	163,375	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>39,655</b>	<b>163,375</b>	<b>195,112</b>	<b>192,430</b>

**Town of La Conner**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2022**

		<b>401 WATER FUND</b>	<b>403 DRAINAGE FUND</b>	<b>409 SEWER FUND</b>
<b>Beginning Cash and Investments</b>				
308	Beginning Cash and Investments	898,913	427,591	1,500,354
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	-	-	3,148
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	1,215,897	357,962	1,965,133
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	4,142	1,702	5,877
Total Revenues:		<u>1,220,039</u>	<u>359,664</u>	<u>1,974,158</u>
<b>Expenditures</b>				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	790,847	166,527	645,245
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	812,336
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>790,847</u>	<u>166,527</u>	<u>1,457,581</u>
Excess (Deficiency) Revenues over Expenditures:		<u>429,192</u>	<u>193,137</u>	<u>516,577</u>
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389,	Other Resources	500	-	-
395, 398		-	-	-
Total Other Increases in Fund Resources:		<u>500</u>	<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	49,747	184,684	302,068
591-593, 599	Debt Service	72,137	389	729
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	500	-	-
Total Other Decreases in Fund Resources:		<u>122,384</u>	<u>185,073</u>	<u>302,797</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>307,308</u></b>	<b><u>8,064</u></b>	<b><u>213,780</u></b>
<b>Ending Cash and Investments</b>				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	1,206,223	435,655	1,714,133
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
<b>Total Ending Cash and Investments</b>		<b><u>1,206,223</u></b>	<b><u>435,655</u></b>	<b><u>1,714,133</u></b>

**Town of La Conner**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2022**

		<b>Custodial</b>
308	Beginning Cash and Investments	2,568
388 & 588	Net Adjustments	-
310-390	Additions	57,518
510-590	Deductions	<u>57,518</u>
	Net Increase (Decrease) in Cash and Investments:	-
508	Ending Cash and Investments	2,568

*The accompanying notes are an integral part of this statement.*

**Town of La Conner**  
**SCHEDULE SUMMARY OF BANK RECONCILIATION**  
**For the Fiscal Year ended December 31, 2022**

Bank & Investment Account name	FROM BANK STATEMENTS						
	Beginning Bank Balance (1)	Receipts (2)	Deposits (3)	Inter-bank transfers in (4)	Disbursements (5)	Withdrawals Inter-bank transfers out (6)	Ending Bank Balance (7)
Savi Bank Bond CD 7816	\$ 250,000		\$ (242,973)	\$ 7,028			\$ 246,383
TVI Bond 9128331LP	\$ 246,383						
LGIP							
Banner Bank CD 2021	\$ 58,525	\$ 982					\$ 59,507
Opus Bank CD 54670	\$ 150,000	\$ 376					\$ 150,376
TVI Bond 9128331Q1	\$ 251,023	\$ 1,774					\$ 252,797
WA Fed Checking				\$ 242,973			\$ 242,973
WA Fed Savings	\$ 3,919,792	\$ 5,964,970	\$ (880)	\$ 5,036,564	\$ -		\$ 4,847,318
WA Fed Stealth Savings	\$ 923,275	\$ 9,738					\$ 933,013
<b>Bank Totals</b>	<b>\$ 5,798,999</b>	<b>\$ 5,977,840</b>	<b>\$ (880)</b>	<b>\$ 5,043,592</b>	<b>\$ -</b>	<b>\$ 6,732,367</b>	
Under from proof							
RECONCILING ITEMS							
Beginning Deposits in Transit (8)	\$ 925	\$ (925)					
Year-end Deposits in Transit (9)		\$ 953					\$ 953
Beginning Outstanding & Open Period Items (10)	\$ (198,805)						\$ (198,805)
Year-end Outstanding & Open Period Items (11)							\$ 259,134
NSF Checks (12)							
Cancellation of unredeemed checks/warrants (13)							
Interfund transactions (14)							
Netted Transactions (15)							
Authorized balance of revolving, petty cash and change funds (16)	\$ 150						
Other Reconciling Items, net (17)	\$ 25	\$ (3,132)					\$ 880
<b>Reconciling Items Totals</b>	<b>\$ (197,704)</b>	<b>\$ 72,598</b>	<b>\$ 132,161</b>	<b>\$ -</b>	<b>\$ (257,151)</b>	<b>\$ -</b>	
<b>General Ledger Totals (18)</b>	<b>\$ 5,601,294</b>	<b>\$ 6,050,438</b>	<b>\$ 5,175,753</b>	<b>\$ -</b>	<b>\$ 6,475,216</b>	<b>\$ -</b>	
<b>Unreconciled Variance (23)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Town of La Conner**  
**Schedule of Liabilities**  
**For the Year Ended December 31, 2022**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>						
251.12	2013 LTGO Bond	12/1/2025	140,000	-	140,000	-
251.12	2017 LTGO Bond	12/1/2037	473,793	-	23,585	450,208
251.12	2018 LTGO Bond	12/1/2038	876,000	-	40,000	836,000
<b>Total General Obligation Debt/Liabilities:</b>			<b>1,489,793</b>	-	<b>203,585</b>	<b>1,286,208</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absence		34,577	39,414	42,480	31,511
263.57	Canon Financial Copier	1/1/2026	8,343	-	2,086	6,257
263.57	Pitney Bowes Postage Meter	8/27/2027	-	9,115	456	8,659
264.30	Pension Liabilities		54,748	39,197	-	93,945
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>97,668</b>	<b>87,726</b>	<b>45,022</b>	<b>140,372</b>
<b>Total Liabilities:</b>			<b>1,587,461</b>	<b>87,726</b>	<b>248,607</b>	<b>1,426,580</b>

**Town of La Conner**  
**Schedule of Expenditures of State Financial Assistance**  
**For the Year Ended December 31, 2022**

<b>State Agency Name</b>	<b>Program Title</b>	<b>Identification Number</b>	<b>Total</b>
Capital Contributions - State Grant from Department of Health	Prehospital Trauma Grant	27861	1,125
	<b>Sub-Total:</b>		<b>1,125</b>
	<b>Total State Grants Expended:</b>		<b>1,125</b>

**Town of La Conner**

**Schedule 21 Questions 1-6 (unaudited)**  
**For Fiscal Year Ended: 2022**

<b>Property and Liability Insurance</b>	<b>Health and Welfare Insurance</b>	<b>Unemployment Compensation Obligations</b>	<b>Workers Compensation Obligation</b>
Belong to a public entity risk pool	Belong to a public entity risk pool	Pay taxes to the Department of Employment Security ("Taxable")	Pay premiums to the Department of Labor and Industries

Washington PFML Program	Entity	Government Type
Pay premiums to the State's program for both benefits	Town of La Conner	City/Town